

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

STATE OF NEW YORK, *et al.*,

Plaintiffs,

v.

U.S. DEPARTMENT OF EDUCATION, *et al.*,

Defendants.

Case No. 1:25-cv-02990(ER)(BCM)

**DECLARATION OF CHRISTINA COUGHLIN**

Pursuant to 28 U.S.C. § 1746, I, Christina Coughlin, hereby declare as follows:

1. I am a resident of the State of New York. I am over the age of 18 and have personal knowledge of all the facts stated herein, except to those matters stated upon information and belief; as to those matters, I believe them to be true. If called as a witness, I could and would testify competently to the matters set forth below.

2. I have been employed by the New York State Education Department (NYSED) since February 2013. In 2023, I was appointed as the Chief Financial Officer/Deputy Commissioner. My office has been responsible for the fiscal aspects of the federal stimulus funding.

3. NYSED currently has two outstanding reimbursement requests pending before the U.S. Department of Education (DOE). These requests were submitted to DOE by my office prior to DOE rescinding the deadline extensions previously granted to NYSED for spending down these funds by letter sent via email at 5:03 p.m. on March 28, 2025. The pending reimbursement requests that NYSED has before DOE are as follows:

Date Submitted to DOE	Program	Amount Requested	Status
3/28/2025, 4:56 p.m. <sup>1</sup>	ARP ESSER	\$ 11,558,503.71	Pending Review/Payment
3/28/2025, 4:56 p.m.	ARP EANS	\$ 15,053,484.39	Pending Review/Payment

4. On April 14, 2025, DOE confirmed receipt of our payment requests that were submitted prior to 5 p.m. on March 28 and stated that the requests were still under review. My office requested an update from DOE on May 6, 2025.

5. On May 13, 2025, DOE asked for “additional information to clarify the purpose of the requested LEA [Local Education Agency] funds and contractor amounts listed in [NYSED’s] ARP ESSER and ARP EANS requests” to “better understand how the documented expenses are aligned to [NYSED’s] approved liquidation extension.” Exhibit A. DOE stated that such clarifying information could include “[r]eceipts or invoices for LEA expenses or specific contractor bills” or an “[e]xplanation of purpose of specific contract/vendor expenditures aligned to [NYSED’s] approved extension.” *Id.*

6. Because DOE has not yet reimbursed NYSED these funds—a process that used to take only a couple of business days and did not require the additional information now sought—NYSED has not been cleared to continue to front funds to its LEAs or contractors for ongoing, previously approved projects under these grants. In other words, NYSED has had to halt payments entirely because, despite this Court’s prior order, DOE has yet to timely review and reimburse our pending requests.

---

<sup>1</sup> NYSED withdrew a prior request made on March 7, 2025 for \$10,962,433.02 of ARP ESSER reimbursement in order to adjust the list of schools included in the request. This request was then resubmitted on March 28, 2025 at 4:56 p.m.

Executed on May 14, 2025, at Albany, New York.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

  
Christina Coughlin